

## Dear Friend,

Let's face it. Property taxes can be tough for seniors. This brochure will introduce you to a senior citizen tax credit called "The Circuit Breaker".

The Circuit Breaker is designed to give income eligible senior citizens a credit of up to \$1,100 on their local property taxes.

I hope the information presented here is helpful, but if you have more questions, please don't hesitate to contact my office.

The Commonwealth appreciates the contributions you have made to your communities. We hope this Circuit Breaker tax credit will help alleviate some of the burdens property taxes can create.

Sincerely,



Senator Adam Hinds



## State Senator Adam Hinds

### *In the Berkshires:*

100 North Street, Suite 410  
Pittsfield, MA 01201  
Phone: (413) 344-4561

### *In the Hilltowns (by appointment only):*

Commons Co-working  
16 Main Street  
Williamsburg, MA 01096  
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## Circuit Breaker

Senior Citizen  
Property Tax Relief

***Tax Year 2018***



State Senator Adam Hinds  
Berkshire, Hampshire, Franklin &  
Hamden District

## Eligibility

### You May Qualify If You:

- ◆ Are age 65 or older by December 31, 2018
- ◆ Own or rent in Massachusetts as principal residence

### If in Tax Year 2018, your total income does not exceed:

Single filer:	\$58,000
Head of household:	\$73,000
Married filing jointly:	\$88,000

### Who is Ineligible?

- ◆ Those who receive federal or state rent subsidy
- ◆ Those who are a dependent of another tax payer
- ◆ Those whose property is assessed at a value of more than \$778,000
- ◆ Nonresidents
- ◆ Married persons filing separately

### How Much is the Credit?

The maximum credit amount for Tax Year 2018 is \$1,100.

This tax credit is applied to what is owed for income tax. If the credit is more than what is owed, a refund (interest free) will be issued.

## How Do I Apply?

You must file a Massachusetts state income tax return and include Schedule CB, the Circuit Breaker Credit form.

You can file your tax return for FREE using one of our free filing options at [mass.gov/mafile](http://mass.gov/mafile), or you may download forms to be filled out at [mass.gov/dor/forms](http://mass.gov/dor/forms).

### Massachusetts Department Of Revenue

*Customer Service Bureau*  
(617) 887-6367  
Toll-free at 800-392-6089



## Frequently Asked Questions

### *Is the tax credit considered income?*

No, the tax credit does not count as income, so it does not affect status of eligibility in means-tested programs like food, medical, housing, energy and educational assistance programs.

### *What if I don't file state income tax returns?*

If you are not required to file a state income tax return, but are eligible to claim the credit, it is necessary for you to file a state income tax return to claim the credit.

### *Do I need to keep records?*

The taxpayer should keep all pertinent records, receipts and other documents that support the claim that the taxpayer is filing.

### *Why is it called the "Circuit Breaker"?*

The credit is "tripped" like an electrical circuit breaker when real estate tax payments exceed 10% of a person's yearly income.

*Prepared in January 2019 by the  
Office of State Senator Adam Hinds*